



PRESS RELEASE

Internal Revenue Service - Criminal Investigation *Chief Richard Weber*

Date: January 31, 2016

Contact: *CI-HQ-COMMUNICATIONSEDUCATION@ci.irs.gov
IRS – Criminal Investigation

CI Release #: CI-2017-01-31-B

Georgia Tax Return Preparer Sentenced to Prison for Filing Fraudulent Returns

Sought More Than \$20 Million in Illegal Refunds

An Atlanta, Georgia based tax return preparer was sentenced to 150 months in prison today for filing tax returns fraudulently claiming more than \$20 million in refunds, announced Acting Deputy Assistant Attorney General Stuart M. Goldberg of the Justice Department's Tax Division and U.S. Attorney John A. Horn for the Northern District of Georgia.

According to documents filed with the court, Cheryl Singleton, 29, owned and operated Advanced Tax Services, a tax preparation business with multiple locations throughout the Atlanta area. Singleton hired and trained employees to prepare fraudulent tax returns and encouraged them to manipulate the numbers to maximize their clients' refunds. From 2011 through 2016, Singleton and her employees included false dependents and fraudulent Schedule C businesses on their clients' returns in order to inflate their refunds.

Singleton and her employees also manipulated other individuals into providing their personal identification information by telling them they could qualify for an "Obama Stimulus" payment. and others used these individuals' personal identification information to file fraudulent income tax returns in their names, without their knowledge or consent. In addition, attempted to defraud USAA, a financial institution serving military members and their families, out of more than \$421,000 in fraudulent loans and lines of credit. used stolen and fake identities to try and open accounts, obtain credit cards and obtain loans from USAA.

Singleton previously pleaded guilty on Aug. 2, 2016 to wire fraud. In addition to the prison term imposed, Singleton was ordered to serve three years of supervised release and to pay \$5,100,129.41 in restitution, including \$4,944,524 to the Internal Revenue Service (IRS) and \$105,597 in restitution to USAA.

Acting Deputy Assistant Attorney General Goldberg and U.S. Attorney Horn commended special agents of IRS–Criminal Investigation, who conducted the investigation, and Trial Attorney Melanie Smith of the Tax Division and Assistant U.S. Attorney Samir Kaushal of the Northern District of Georgia, who prosecuted this case.

###